



3013 (02-09-04)

ANNUAL REPORT

OF

Name: MANITOWOC PUBLIC UTILITIES

Principal Office: 1303 S. 8TH STREET
P.O. BOX 1090
MANITOWOC, WI 54221-1090

For the Year Ended: DECEMBER 31, 2003

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I NILAKSH KOTHARI of
(Person responsible for accounts)

MANITOWOC PUBLIC UTILITIES _____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

04/22/2004
(Date)

GENERAL MANAGER

(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Accts. 221 and 222)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
Contributions in Aid of Construction (Account 271)	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality	W-12
Accumulated Provision for Depreciation - Water --Plant Financed by Contributions--	W-14
Source of Supply, Pumping and Purchased Water Statistics	W-16
Sources of Water Supply - Ground Waters	W-17
Sources of Water Supply - Surface Waters	W-18
Pumping & Power Equipment	W-19
Reservoirs, Standpipes & Water Treatment	W-20
Water Mains	W-21
Water Services	W-22
Meters	W-23
Hydrants and Distribution System Valves	W-24

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Water Operating Section Footnotes	W-25
ELECTRIC OPERATING SECTION	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service --Plant Financed by Utility or Municipality--	E-06
Electric Utility Plant in Service --Plant Financed by Contributions--	E-08
Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipal	E-10
Accumulated Provision for Depreciation - Electric --Plant Financed by Contributions--	E-12
Transmission and Distribution Lines	E-14
Rural Line Customers	E-15
Monthly Peak Demand and Energy Usage	E-16
Electric Energy Account	E-17
Sales of Electricity by Rate Schedule	E-18
Purchased Power Statistics	E-20
Production Statistics Totals	E-21
Production Statistics	E-22
Internal Combustion Generation Plants	E-23
Steam Production Plants	E-23
Hydraulic Generating Plants	E-25
Substation Equipment	E-27
Electric Distribution Meters & Line Transformers	E-28
Street Lighting Equipment	E-29
Electric Operating Section Footnotes	E-30

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MANITOWOC PUBLIC UTILITIES**Utility Address:** 1303 S. 8TH STREET

P.O. BOX 1090

MANITOWOC, WI 54221-1090

When was utility organized? 10/2/1911**Report any change in name:****Effective Date:****Utility Web Site:** www.mpu.org

Utility employee in charge of correspondence concerning this report:

Name: MR TIM HART**Title:** CHIEF ACCOUNTANT**Office Address:**

1303 S. 8TH ST.

P.O. BOX 1090

MANITOWOC, WI 54220

Telephone: (920) 686 - 4324**Fax Number:** (920) 686 - 4348**E-mail Address:** thart@mpu.org

President, chairman, or head of utility commission/board or committee:

Name: MR DAVE LUCKOW**Title:** PRESIDENT**Office Address:**

1911 MARSHALL STREET

MANITOWOC, WI 54220

Telephone: (920) 684 - 7791**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: MR TOM KARMEN**Title:** VICE PRESIDENT**Office Address:** SCHENCK & ASSOCIATES SC

200 SOUTH WASHINGTON STREET

P.O. BOX 1000

GREEN BAY, WI 54305-1000

Telephone: (920) 435 - 4361**Fax Number:****E-mail Address:** KarmenT@schencksolutions.com**Date of most recent audit report:** 2/13/2004**Period covered by most recent audit:** 01/01/2003 TO 12/31/2003

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR NILAKSH KOTHARI**Title:** GENERAL MANAGER**Office Address:**

1303 S. 8TH ST.

P.O. BOX 1090

MANITOWOC, WI 54221-1090

Telephone: (920) 686 - 4351**Fax Number:** (920) 686 - 4348**E-mail Address:** nkothari@mpu.org

Name of utility commission/committee: MANITOWOC PUBLIC UTILITIES COMMISSION

Names of members of utility commission/committee:

MR KEVIN CRAWFORD, MAYOR

MR DAN HORNUNG, VICE PRESIDENT

MR DAVE LUCKOW, PRESIDENT

MR JAMES G. MORROW,

MR ARDEN MUCHIN, SECRETARY

MR MARK SEIDL

MS DOLLY STOKES, ALDERPERSON

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:** () -**Fax Number:** () -**E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	39,888,905	39,970,828	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	29,211,735	29,116,450	2
Depreciation Expense (403)	3,624,607	4,111,478	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	2,226,188	2,226,566	5
Total Operating Expenses	35,062,530	35,454,494	
Net Operating Income	4,826,375	4,516,334	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	4,826,375	4,516,334	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	41,470	46,970	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	(617)	0	9
Interest and Dividend Income (419)	788,103	818,160	10
Miscellaneous Nonoperating Income (421)	499,515	0	11
Total Other Income	1,328,471	865,130	
Total Income	6,154,846	5,381,464	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	148,603	305,212	13
Total Miscellaneous Income Deductions	148,603	305,212	
Income Before Interest Charges	6,006,243	5,076,252	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	1,018,098	1,213,145	14
Amortization of Debt Discount and Expense (428)	64,885	110,417	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	67,947	0	17
Other Interest Expense (431)	368	773	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	1,151,298	1,324,335	
Net Income	4,854,945	3,751,917	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	69,329,124	65,618,407	20
Balance Transferred from Income (433)	4,854,945	3,751,917	21
Miscellaneous Credits to Surplus (434)	6,368,933	0	22
Miscellaneous Debits to Surplus--Debit (435)	934,045	41,200	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	79,618,957	69,329,124	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	39,888,905		39,888,905	1
Total (Acct. 400):	39,888,905	0	39,888,905	
Operation and Maintenance Expense (401-402):				
Derived	29,211,735		29,211,735	2
Total (Acct. 401-402):	29,211,735	0	29,211,735	
Depreciation Expense (403):				
Derived	3,624,607		3,624,607	3
Total (Acct. 403):	3,624,607	0	3,624,607	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	2,226,188		2,226,188	5
Total (Acct. 408):	2,226,188	0	2,226,188	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	4,826,375	0	4,826,375	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	41,470		41,470	8
Total (Acct. 415-416):	41,470	0	41,470	

Income from Nonutility Operations (417):

NONE	0		0	9
Total (Acct. 417):	0	0	0	

Nonoperating Rental Income (418):

CARFERRY DOCK PROPERTY DEPRECIATION EXPENSE	(617)		(617)	10
Total (Acct. 418):	(617)	0	(617)	

Interest and Dividend Income (419):

WATER UTILITY	133,719	0	133,719	11
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INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
ELECTRIC UTILITY	654,384	0	654,384 12
Total (Acct. 419):	788,103	0	788,103
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		214,161	214,161 13
Contributed Plant - Electric		285,354	285,354 14
NONE	0	0	0 15
Total (Acct. 421):	0	499,515	499,515
TOTAL OTHER INCOME:	828,956	499,515	1,328,471

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
NONE	0	0	0 16
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		52,219	52,219 17
Depreciation Expense on Contributed Plant - Electric		96,384	96,384 18
NONE	0	0	0 19
Total (Acct. 426):	0	148,603	148,603
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	148,603	148,603

INTEREST CHARGES**Interest on Long-Term Debt (427):**

Derived	1,018,098		1,018,098 20
Total (Acct. 427):	1,018,098	0	1,018,098

Amortization of Debt Discount and Expense (428):

WATER UTILITY	15,151		15,151 21
ELECTRIC UTILITY	49,734		49,734 22
Total (Acct. 428):	64,885	0	64,885

Amortization of Premium on Debt--Cr. (429):

NONE	0		0 23
Total (Acct. 429):	0	0	0

Interest on Debt to Municipality (430):

Derived	67,947		67,947 24
Total (Acct. 430):	67,947	0	67,947

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	368		368 25
Total (Acct. 431):	368	0	368
Interest Charged to Construction--Cr. (432):			
NONE	0		0 26
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	1,151,298	0	1,151,298
NET INCOME:	4,504,033	350,912	4,854,945
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	69,329,124	0	69,329,124 27
Total (Acct. 216):	69,329,124	0	69,329,124
Balance Transferred from Income (433):			
Derived	4,504,033	350,912	4,854,945 28
Total (Acct. 433):	4,504,033	350,912	4,854,945
Miscellaneous Credits to Surplus (434):			
NONE	0	6,368,933	6,368,933 29
Total (Acct. 434):	0	6,368,933	6,368,933
Miscellaneous Debits to Surplus--Debit (435):			
NONE	934,045	0	934,045 30
Total (Acct. 435)--Debit:	934,045	0	934,045
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 31
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 32
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	72,899,112	6,719,845	79,618,957

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	39,444	286,048			325,492	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	4,205	134,316			138,521	3
Materials	21,015	124,486			145,501	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	25,220	258,802	0	0	284,022	
Net income (or loss)	14,224	27,246	0	0	41,470	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	4,748,813	35,140,092	0	0	39,888,905	1
Less: interdepartmental sales	142,249	304,577	0	0	446,826	2
Less: interdepartmental rents	960	0		0	960	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	7,488	110,921			118,409	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	4,598,116	34,724,594	0	0	39,322,710	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	663,175	111,473	774,648	1
Electric operating expenses	2,956,671	648,658	3,605,329	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	74,564	12,085	86,649	6
Other nonutility expenses	113,433	19,365	132,798	7
Water utility plant accounts	35,945	6,310	42,255	8
Electric utility plant accounts	286,232	53,204	339,436	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant	6,562	976	7,538	13
Accum. prov. for depreciation of electric plant	53,836	9,979	63,815	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	890,867	(890,867)	0	18
All other accounts	186,137	28,817	214,954	19
Total Payroll	5,267,422	0	5,267,422	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	133,826,113	126,542,201	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	48,716,207	44,396,285	2
Net Utility Plant	85,109,906	82,145,916	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	85,109,906	82,145,916	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	552,058	552,058	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	10,379	9,706	6
Net Nonutility Property	541,679	542,352	
Investment in Municipality (123)	0	0	7
Other Investments (124)	2,350,710	2,355,263	8
Special Funds (125-128)	5,198,869	4,764,923	9
Total Other Property and Investments	8,091,258	7,662,538	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	(488,770)	(432,589)	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	650	650	12
Temporary Cash Investments (136)	6,322,058	8,347,158	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	2,516,180	2,348,814	15
Other Accounts Receivable (143)	769,908	892,902	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	29,100	33,300	17
Receivables from Municipality (145)	0	0	18
Materials and Supplies (151-163)	4,320,767	2,850,780	19
Prepayments (165)	146,431	148,461	20
Interest and Dividends Receivable (171)	225,268	238,126	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	13,783,392	14,361,002	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	368,960	433,847	24
Other Deferred Debits (182-186)	2,521,764	2,802,501	25
Total Deferred Debits	2,890,724	3,236,348	
Total Assets and Other Debits	109,875,280	107,405,804	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	79,618,957	69,329,124	28
Total Proprietary Capital	79,618,957	69,329,124	
LONG-TERM DEBT			
Bonds (221-222)	20,395,000	21,565,000	29
Advances from Municipality (223)	1,964,826	2,238,800	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	22,359,826	23,803,800	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	3,446,818	1,767,867	33
Payables to Municipality (233)	242,804	274,841	34
Customer Deposits (235)	27,272	24,397	35
Taxes Accrued (236)	1,911,752	1,897,140	36
Interest Accrued (237)	329,100	184,273	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	106,013	84,548	40
Miscellaneous Current and Accrued Liabilities (242)	88,650	269,905	41
Total Current and Accrued Liabilities	6,152,409	4,502,971	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	167,034	129,173	44
Total Deferred Credits	167,034	129,173	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)	1,577,054	1,570,250	47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	1,577,054	1,570,250	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	0	8,070,486	49
Total Liabilities and Other Credits	109,875,280	107,405,804	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	32,512,196	0	0	94,030,005	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	28,079,464	0	0	89,621,874	2
Utility Plant in Service - Contributed Plant (101.2)	5,607,115	0	0	2,788,798	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)				262,845	7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	217,582			7,248,435	9
Total Utility Plant	33,904,161	0	0	99,921,952	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	7,165,174	0	0	39,812,242	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	797,861	0	0	940,930	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	7,963,035	0	0	40,753,172	
Net Utility Plant	25,941,126	0	0	59,168,780	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	6,429,965	37,966,320			44,396,285	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	590,679	3,033,928			3,624,607	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	27,034				27,034	6
Accruals charged other						7
accounts (specify):						8
Clearing Accounts	31,472	146,249			177,721	9
Salvage	5,965	74,421			80,386	10
Other credits (specify):						11
See Footnotes	263,924	781,411			1,045,335	12
Total credits	919,074	4,036,009	0	0	4,955,083	13
Debits during year						14
Book cost of plant retired	116,325	2,039,247			2,155,572	15
Cost of removal	67,540	150,840			218,380	16
Other debits (specify):						17
					0	18
Total debits	183,865	2,190,087	0	0	2,373,952	19
Balance end of year (111.1)	7,165,174	39,812,242	0	0	46,977,416	20

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN
SERVICE (ACCT. 111.2)**

Depreciation Accruals (Credits) during the year (111.2):

1. Report the amounts charged to Depreciation Expense (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	0	0			0	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	52,219	96,384			148,603	4
Accruals charged other						5
accounts (specify):						6
					0	7
Salvage	0	0			0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	745,642	844,546			1,590,188	10
Total credits	797,861	940,930	0	0	1,738,791	11
Debits during year						12
Book cost of plant retired	0	0			0	13
Cost of removal	0	0			0	14
Other debits (specify):						15
					0	16
Total debits	0	0	0	0	0	17
Balance end of year (111.2)	797,861	940,930	0	0	1,738,791	18

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
Electric Fund-Land	523,809			523,809	2
Electric Fund-Car Ferry Building	28,249			28,249	3
Total Nonutility Property (121)	552,058	0	0	552,058	
Less accum. prov. depr. & amort. (122)	9,706	673		10,379	4
 Net Nonutility Property	 542,352	 (673)	 0	 541,679	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	33,300	1
Additions:		
Provision for uncollectibles during year	29,100	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	29,100	
Deductions:		
Accounts written off during the year: Utility Customers	33,300	5
Accounts written off during the year: Others		6
Total accounts written off	33,300	
Balance end of year	29,100	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)	3,520,579				3,520,579	2,184,349	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			685,023		685,023	555,322	3
Total Electric Utility					4,205,602	2,739,671	

Account	Total End of Year	Amount Prior Year	
Electric utility total	4,205,602	2,739,671	1
Water utility (154)	115,165	111,109	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	4,320,767	2,850,780	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1994 Water Works System Mortgage Revenue Bonds	0	6480	35,100	1
1995-1 Electric Power System Mortgage Revenue Bonds	0	10631	27,463	2
1996 Electric Power System Mortgage Revenue Bonds	0	8679	13,900	3
1997 Water Works System Mortgage Revenue Bonds	0	5318	71,346	4
1998 Water Works System Mortgage Revenue Bonds	0	3354	21,519	5
2002 ELECTRIC POWER SYSTEM MORTGAGE REVENUE BONDS	0	30324	199,632	6
Total			368,960	
Unamortized premium on debt (251)				
NONE				7
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	0	1
Changes during year (explain):		2
Balance end of year	0	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Water Utility-Series 1994 - \$3,365,000	05/15/1994	06/01/2009	5.77%	1,740,000	1
Electric Utility-Series 1995-1-\$4,200,000	12/28/1995	08/01/2006	4.70%	3,790,000	2
Electric Utility-Series 1996 - \$3,050,000	01/15/1996	08/01/2005	4.68%	2,110,000	3
Water Utility-Series 1997 - \$4,420,000	12/03/1997	06/01/2017	4.90%	4,120,000	4
Water Utility-Series 1998 - \$2,570,000	03/03/1998	06/01/2010	4.45%	1,485,000	5
ELECTRIC UTILITY-SERIES 2002 - \$7,150,000	12/20/2002	08/01/2010	4.29%	7,150,000	6
Total Bonds (Account 221):				20,395,000	
Total Reacquired Bonds (Account 222)				0	7

Net amount of bonds outstanding December 31: 20,395,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
PENSION FUNDING LIABILITY	12/31/2002	02/01/2023	5.00%	1,964,826	1
Total for Account 223				<u>1,964,826</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	1,897,140	1
Accruals:		
Charged water department expense	455,457	2
Charged electric department expense	1,465,112	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	1,920,569	
Taxes paid during year:		
County, state and local taxes	1,905,957	6
Social Security taxes		7
PSC Remainder Assessment		8
Other (explain):		
NONE		9
Total payments and other debits	1,905,957	
Balance end of year	1,911,752	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
ELECTRIC MORTGAGE REVENUE BOND-SERIES 2002	29,448	353,375	235,583	147,240	1
Water Mortgage Revenue Bond-Series 1994	9,531	106,838	107,915	8,454	2
Electric Mortgage Revenue Bond-Series 1995-1	67,359	160,680	161,660	66,379	3
Electric Mortgage Revenue Bond-Series 1996	53,572	116,593	128,573	41,592	4
Water Mortgage Revenue Bond-Series 1998	6,125	69,585	70,145	5,565	5
Water Mortgage Revenue Bond-Series 1997	17,802	211,027	211,397	17,432	6
Subtotal	183,837	1,018,098	915,273	286,662	
Advances from Municipality (223)					
PENSION FUNDING	0	67,947	25,509	42,438	7
Subtotal	0	67,947	25,509	42,438	
Other Long-Term Debt (224)					
NONE	0			0	8
Subtotal	0	0	0	0	
Notes Payable (231)					
Customer Deposits	436	368	804	0	9
Subtotal	436	368	804	0	
Total	184,273	1,086,413	941,586	329,100	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
AMERICAN TRANSMISSION COMPANY	2,350,710	2
Total (Acct. 124):	2,350,710	
Sinking Funds (125):		
ELECTRIC BOND SPECIAL REDEMPTION FUND	3,956,641	3
WATER BOND SPECIAL REDEMPTION FUND	1,242,228	4
Total (Acct. 125):	5,198,869	
Depreciation Fund (126):		
NONE		5
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		6
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		7
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		8
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	232,677	10
Electric	2,283,503	11
Sewer (Regulated)		12
Other (specify):		
NONE		13
Total (Acct. 142):	2,516,180	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	242,804	14
Merchandising, jobbing and contract work	527,104	15
Other (specify):		

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
NONE		16
Total (Acct. 143):	769,908	
Receivables from Municipality (145):		
NONE		17
Total (Acct. 145):	0	
Prepayments (165):		
WATER UTILITY INSURANCE	8,087	18
ELECTRIC UTILITY INSURANCE	138,344	19
ELECTRIC UTILITY POSTAGE		20
Total (Acct. 165):	146,431	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
WATER UTILITY-CENTRAL BROWN COUNTY WATER AUTHORITY STUDY	2,081	22
ELECTRIC UTILITY-BROADBAND STUDY	162,223	23
Total (Acct. 183):	164,304	
Clearing Accounts (184):		
NONE		24
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		25
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
WATER UTILITY-RETIREMENT WORK IN PROGRESS	(479)	26
ELECTRIC UTILITY-RETIREMENT WORK IN PROGRESS	238,828	27
WATER UTILITY-MEDICAL & PENSION REQUIREMENTS	360,193	28
ELECTRIC UTILITY-MEDICAL & PENSION REQUIREMENTS	1,758,918	29
Total (Acct. 186):	2,357,460	
Payables to Municipality (233):		
WATER UTILITY-SEWER COLLECTION PAYABLE	242,804	30
Total (Acct. 233):	242,804	
Other Deferred Credits (253):		
ELECTRIC UTILITY-PUBLIC BENEFITS	167,034	31
Total (Acct. 253):	167,034	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	27,433,588	90,129,652	0	0	117,563,240	1
Materials and Supplies	113,137	3,472,636	0	0	3,585,773	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (111.1)	6,797,569	38,889,281	0	0	45,686,850	4
Customer Advances for Construction					0	5
					0	6
Average Net Rate Base	20,749,156	54,713,007	0	0	75,462,163	
Net Operating Income	1,223,262	3,603,113	0	0	4,826,375	7
Net Operating Income as a percent of						
Average Net Rate Base	5.90%	6.59%	N/A	N/A	6.40%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

None

2. Leaseholder changes.

None

3. Extensions of service.

MPU's electric utility removed 2.01 miles of old electric distribution circuit and added 2.27 miles of new watermain during 2003.

4. Estimated changes in revenues due to rate changes.

None

5. Obligations incurred or assumed, excluding commercial paper.

Pension Funding Bonds MPU's share is \$1,964,826.

6. Formal proceedings with the Public Service Commission.

- a. Electric rate case Docket No. 3320-ER-107
 - b. Certificate of Authority Application for a 55 MW Steam/Electric Co-Generation Project in Docket No. 320-CE-110 was approved on 12/2/03.
-

7. Any additional matters.

None

FINANCIAL SECTION FOOTNOTES

Accumulated Provision for Depreciation and Amortization of Utility Plant on Utility Plant Financed by Ut

General footnotes

Other Credits amounts are listed below:

Electric Utility \$732,777 Loss on Combustion Turbine Retirement

Electric Utility \$48,634 Effects of Retirement of Contributed Plant

Water Utility \$201,193 Loss on Treatment Plant Retirement

Water Utility \$62,731 Effects of Retirement of Contributed Plant

Notes Payable & Miscellaneous Long-Term Debt (Page F-16)

General footnotes

Average rate of interest reported.

Interest Accrued (Acct. 237) (Page F-18)

If Interest Accrued During Year (for other than Bonds (221)) is non-zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY of zero or less, please explain.

Notes Payable 231 Interest Accrued is from Customer Deposits.

Balance Sheet End-of-Year Account Balances (Page F-19)

Miscellaneous Deferred Debits (Acct 186): amortization requires PSC authorization. Provide date of authorization.

1.) Retirement work in progress is from current work orders that remain open as of 12/31/03.

2.) Medical & Pension Requirements are authorized by letters from Bruce Manthey date 8/28/03 and 9/17/03.

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	5,505,374	2,537,839	27,273	0	0	8,070,486	1
Add credits during year:							
NONE						0	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105	5,505,374	2,537,839	27,273			8,070,486	3
Balance End of Year	0	0	0	0	0	0	

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	4,677,032	4,734,084	1
Total Sales of Water	4,677,032	4,734,084	
Other Operating Revenues			
Forfeited Discounts (470)	8,084	8,274	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	35,700	34,900	4
Interdepartmental Rents (473)	960	960	5
Other Water Revenues (474)	27,037	27,216	6
Amortization of Construction Grants (475)		0	7
Total Other Operating Revenues	71,781	71,350	
Total Operating Revenues	4,748,813	4,805,434	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	9,252	4,689	8
Pumping Expenses (620-633)	434,750	470,833	9
Water Treatment Expenses (640-652)	723,702	842,724	10
Transmission and Distribution Expenses (660-678)	562,061	610,077	11
Customer Accounts Expenses (901-905)	160,523	143,969	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-932)	542,141	557,685	14
Total Operation and Maintenance Expenses	2,432,429	2,629,977	
Other Operating Expenses			
Depreciation Expense (403)	590,679	625,489	15
Amortization Expense (404-407)		0	16
Taxes (408)	502,443	491,398	17
Total Other Operating Expenses	1,093,122	1,116,887	
Total Operating Expenses	3,525,551	3,746,864	
NET OPERATING INCOME	1,223,262	1,058,570	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	48	251	5,439	2
Industrial				3
Total Unmetered Sales to General Customers (460)	48	251	5,439	
Metered Sales to General Customers (461)				
Residential	12,021	714,640	1,620,755	4
Commercial	1,024	280,699	448,726	5
Industrial	199	1,689,739	1,709,063	6
Total Metered Sales to General Customers (461)	13,244	2,685,078	3,778,544	
Private Fire Protection Service (462)	144		81,775	7
Public Fire Protection Service (463)	1		568,996	8
Other Sales to Public Authorities (464)	101	83,210	97,652	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	0	2,377	11
Interdepartmental Sales (467)	1	148,939	142,249	12
Total Sales of Water	13,540	2,917,478	4,677,032	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
CITY OF TWO RIVERS	MEMORIAL DRIVE	0	2,377	1
Total		0	2,377	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	568,996	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	568,996	
Forfeited Discounts (470):		
Customer late payment charges	8,084	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	8,084	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
FARM LAND ON SOUTH 10TH STREET	500	8
REED AVE WATER TOWER-VERIZON WIRELESS	14,400	9
REED AVE WATER TOWER-CELLCOM	20,800	10
Total Rents from Water Property (472)	35,700	
Interdepartmental Rents (473):		
ELECTRIC UTILITY-DEWEY STREET POLE YARD	960	11
Total Interdepartmental Rents (473)	960	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	27,037	12
Other (specify):		
NONE		13
Total Other Water Revenues (474)	27,037	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	2,550	74	1
Operation Labor and Expenses (601)	0	165	2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	483	840	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	0	0	6
Maintenance of Structures and Improvements (611)	1,579	1,669	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	14	8
Maintenance of Lake, River and Other Intakes (613)	33	504	9
Maintenance of Wells and Springs (614)	2,929	0	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	0	11
Maintenance of Supply Mains (616)	1,678	1,423	12
Maintenance of Miscellaneous Water Source Plant (617)	0	0	13
Total Source of Supply Expenses	9,252	4,689	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	2,982	7,208	14
Fuel for Power Production (621)	0	0	15
Power Production Labor and Expenses (622)	0	0	16
Fuel or Power Purchased for Pumping (623)	410,881	398,201	17
Pumping Labor and Expenses (624)	1,393	15,399	18
Expenses Transferred--Credit (625)	0	0	19
Miscellaneous Expenses (626)	866	3,989	20
Rents (627)	0	0	21
Maintenance Supervision and Engineering (630)	(15,470)	16,879	22
Maintenance of Structures and Improvements (631)	18,586	11,040	23
Maintenance of Power Production Equipment (632)	0	0	24
Maintenance of Pumping Equipment (633)	15,512	18,117	25
Total Pumping Expenses	434,750	470,833	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	26,213	19,868	26
Chemicals (641)	32,774	32,721	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	44,892	70,610	28
Miscellaneous Expenses (643)	201,444	164,644	29
Rents (644)	0	0	30
Maintenance Supervision and Engineering (650)	4,526	522	31
Maintenance of Structures and Improvements (651)	49,560	46,588	32
Maintenance of Water Treatment Equipment (652)	364,293	507,771	33
Total Water Treatment Expenses	723,702	842,724	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	8,497	30,068	34
Storage Facilities Expenses (661)	6,724	8,675	35
Transmission and Distribution Lines Expenses (662)	32,811	65,604	36
Meter Expenses (663)	26,584	29,278	37
Customer Installations Expenses (664)	0	1,708	38
Miscellaneous Expenses (665)	84,653	162,774	39
Rents (666)	0	4,620	40
Maintenance Supervision and Engineering (670)	0	551	41
Maintenance of Structures and Improvements (671)	11,641	4,234	42
Maintenance of Distribution Reservoirs and Standpipes (672)	20,853	22,821	43
Maintenance of Transmission and Distribution Mains (673)	229,533	144,532	44
Maintenance of Fire Mains (674)	0	0	45
Maintenance of Services (675)	116,054	95,816	46
Maintenance of Meters (676)	1,175	3,888	47
Maintenance of Hydrants (677)	11,127	26,260	48
Maintenance of Miscellaneous Plant (678)	12,409	9,248	49
Total Transmission and Distribution Expenses	562,061	610,077	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	11,897	14,125	50
Meter Reading Labor (902)	27,222	30,250	51
Customer Records and Collection Expenses (903)	91,873	95,598	52
Uncollectible Accounts (904)	7,488	(6,428)	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)	22,043	10,424	54
Total Customer Accounts Expenses	160,523	143,969	
SALES EXPENSES			
Sales Expenses (910)	0	0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	125,771	145,501	56
Office Supplies and Expenses (921)	76,355	79,220	57
Administrative Expenses Transferred--Credit (922)	(13,997)	(2,966)	58
Outside Services Employed (923)	25,955	28,583	59
Property Insurance (924)	24,540	17,009	60
Injuries and Damages (925)	49,230	35,397	61
Employee Pensions and Benefits (926)	205,349	205,114	62
Regulatory Commission Expenses (928)	0	189	63
Duplicate Charges--Credit (929)	0	0	64
Miscellaneous General Expenses (930)	20,944	23,893	65
Rents (931)	0	19,080	66
Maintenance of General Plant (932)	0	733	67
Total Administrative and General Expenses	542,141	557,685	
Total Operation and Maintenance Expenses	2,432,429	2,629,977	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		455,457	440,845	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		8,396	8,854	2
Net property tax equivalent		447,061	431,991	
Social Security		49,296	54,731	3
PSC Remainder Assessment		6,086	4,676	4
Other (specify): NONE			0	5
Total tax expense		502,443	491,398	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Manitowoc				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.000000				3
County tax rate	mills		0.000000				4
Local tax rate	mills		7.400500				5
School tax rate	mills		9.833400				6
Voc. school tax rate	mills		2.029600				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		19.263500				10
Less: state credit	mills		0.978600				11
Net tax rate	mills		18.284900				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.400500				14
Combined School Tax Rate	mills		11.863000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.263500				17
Total Tax Rate	mills		19.263500				18
Ratio of Local and School Tax to Total	dec.		1.000000				19
Total tax net of state credit	mills		18.284900				20
Net Local and School Tax Rate	mills		18.284900				21
Utility Plant, Jan. 1	\$	32,512,196	32,512,196				22
Materials & Supplies	\$	111,109	111,109				23
Subtotal	\$	32,623,305	32,623,305				24
Less: Plant Outside Limits	\$	1,901,896	1,901,896				25
Taxable Assets	\$	30,721,409	30,721,409				26
Assessment Ratio	dec.		0.810800				27
Assessed Value	\$	24,908,918	24,908,918				28
Net Local & School Rate	mills		18.284900				29
Tax Equiv. Computed for Current Year	\$	455,457	455,457				30
Tax Equivalent per 1994 PSC Report	\$	399,683					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	455,457					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	83,952		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	1,968,150		7
Wells and Springs (314)	259,302		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	178,222		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	2,489,626	0	
PUMPING PLANT			
Land and Land Rights (320)	22,823		12
Structures and Improvements (321)	556,762		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	1,595,103	98,542	17
Diesel Pumping Equipment (326)	11,680		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	22,016		20
Total Pumping Plant	2,208,384	98,542	
WATER TREATMENT PLANT			
Land and Land Rights (330)	41,989		21
Structures and Improvements (331)	3,521,582	13,780	22
Water Treatment Equipment (332)	5,088,093		23
Total Water Treatment Plant	8,651,664	13,780	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			83,952	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			1,968,150	7
Wells and Springs (314)			259,302	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			178,222	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	2,489,626	
PUMPING PLANT				
Land and Land Rights (320)			22,823	12
Structures and Improvements (321)			556,762	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	33,325		1,660,320	17
Diesel Pumping Equipment (326)			11,680	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			22,016	20
Total Pumping Plant	33,325	0	2,273,601	
WATER TREATMENT PLANT				
Land and Land Rights (330)			41,989	21
Structures and Improvements (331)			3,535,362	22
Water Treatment Equipment (332)			5,088,093	23
Total Water Treatment Plant	0	0	8,665,444	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	25,551		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	1,849,931	550,315	26
Transmission and Distribution Mains (343)	13,969,531	444,947	27
Fire Mains (344)	0		28
Services (345)	0		29
Meters (346)	1,137,713	76,071	30
Hydrants (348)	989,013	39,043	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	17,971,739	1,110,376	
GENERAL PLANT			
Land and Land Rights (389)	58,619		33
Structures and Improvements (390)	288,206		34
Office Furniture and Equipment (391)	23,397	3,590	35
Computer Equipment (391.1)	31,007	18,189	36
Transportation Equipment (392)	162,316	27,007	37
Stores Equipment (393)	16,395		38
Tools, Shop and Garage Equipment (394)	160,761	1,810	39
Laboratory Equipment (395)	33,324	10,789	40
Power Operated Equipment (396)	16,250		41
Communication Equipment (397)	7,302	11,573	42
SCADA Equipment (397.1)	172,978		43
Miscellaneous Equipment (398)	1,118		44
Other Tangible Property (399)	0		45
Total General Plant	971,673	72,958	
Total utility plant in service directly assignable	32,293,086	1,295,656	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	32,293,086	1,295,656	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			25,551	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			2,400,246	26
Transmission and Distribution Mains (343)	14,295	(5,392,953)	9,007,230	27
Fire Mains (344)			0	28
Services (345)			0	29
Meters (346)	28,496		1,185,288	30
Hydrants (348)	1,158		1,026,898	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	43,949	(5,392,953)	13,645,213	
GENERAL PLANT				
Land and Land Rights (389)			58,619	33
Structures and Improvements (390)			288,206	34
Office Furniture and Equipment (391)			26,987	35
Computer Equipment (391.1)	18,503		30,693	36
Transportation Equipment (392)	20,548		168,775	37
Stores Equipment (393)			16,395	38
Tools, Shop and Garage Equipment (394)			162,571	39
Laboratory Equipment (395)			44,113	40
Power Operated Equipment (396)			16,250	41
Communication Equipment (397)			18,875	42
SCADA Equipment (397.1)			172,978	43
Miscellaneous Equipment (398)			1,118	44
Other Tangible Property (399)			0	45
Total General Plant	39,051	0	1,005,580	
Total utility plant in service directly assignable	116,325	(5,392,953)	28,079,464	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	116,325	(5,392,953)	28,079,464	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	<u>0</u>	<u>0</u>	
 SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	<u>0</u>	<u>0</u>	
 PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	<u>0</u>	<u>0</u>	
 WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
Total Water Treatment Plant	<u>0</u>	<u>0</u>	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)		187,336	27
Fire Mains (344)			28
Services (345)			29
Meters (346)			30
Hydrants (348)		26,825	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	0	214,161	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)			36
Transportation Equipment (392)			37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	0	0	
Total utility plant in service directly assignable	0	214,161	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	0	214,161	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)		5,392,954	5,580,290 27
Fire Mains (344)			0 28
Services (345)			0 29
Meters (346)			0 30
Hydrants (348)			26,825 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	5,392,954	5,607,115
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	5,392,954	5,607,115
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	5,392,954	5,607,115

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	891,992	1.67%	32,868	3
Wells and Springs (314)	233,916	2.94%	7,624	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	56,016	1.77%	3,155	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	1,181,924		43,647	
PUMPING PLANT				
Structures and Improvements (321)	160,012	2.43%	13,529	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	615,789	4.42%	71,945	12
Diesel Pumping Equipment (326)	8,603	4.29%	501	13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	12,538	4.29%	944	15
Total Pumping Plant	796,942		86,919	
WATER TREATMENT PLANT				
Structures and Improvements (331)	764,999	2.50%	88,211	16
Water Treatment Equipment (332)	242,479	3.24%	164,854	17
Total Water Treatment Plant	1,007,478		253,065	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	583,622	1.86%	39,526	19
Transmission and Distribution Mains (343)	1,915,172	0.93%	81,241	20
Fire Mains (344)	0			21
Services (345)	0			22
Meters (346)	400,939	5.00%	58,075	23
Hydrants (348)	124,742	1.59%	15,577	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					924,860	3
314					241,540	4
315					0	5
316					59,171	6
317					0	7
	0	0	0	0	1,225,571	
321					173,541	8
322					0	9
323					0	10
324					0	11
325	33,325	52,313			602,096	12
326					9,104	13
327					0	14
328					13,482	15
	33,325	52,313	0	0	798,223	
331					853,210	16
332				201,193	608,526	17
	0	0	0	201,193	1,461,736	
341					0	18
342					623,148	19
343	14,295	14,247		62,731	2,030,602	20
344					0	21
345					0	22
346	28,496				430,518	23
348	1,158	980	965		139,146	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	3,024,475		194,419	
GENERAL PLANT				
Structures and Improvements (390)	49,128	2.38%	6,860	26
Office Furniture and Equipment (391)	12,136	6.70%	1,688	27
Computer Equipment (391.1)	22,705	33.33%	8,191	28
Transportation Equipment (392)	79,531	10.56%	18,832	29
Stores Equipment (393)	9,822	6.70%	1,099	30
Tools, Shop and Garage Equipment (394)	122,731	6.70%	10,892	31
Laboratory Equipment (395)	19,556	6.70%	2,595	32
Power Operated Equipment (396)	3,157	6.07%	987	33
Communication Equipment (397)	4,245	20.00%	2,618	34
SCADA Equipment (397.1)	95,221	10.00%	17,298	35
Miscellaneous Equipment (398)	914	6.70%	75	36
Other Tangible Property (399)	0			37
Total General Plant	419,146		71,135	
Total accum. prov. directly assignable	6,429,965		649,185	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	6,429,965		649,185	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
349						0 25
	<u>43,949</u>	<u>15,227</u>	<u>965</u>	<u>62,731</u>	<u>3,223,414</u>	
390					55,988	26
391					13,824	27
391.1	18,503				12,393	28
392	20,548		5,000		82,815	29
393					10,921	30
394					133,623	31
395					22,151	32
396					4,144	33
397					6,863	34
397.1					112,519	35
398					989	36
399					0	37
	<u>39,051</u>	<u>0</u>	<u>5,000</u>	<u>0</u>	<u>456,230</u>	
	<u>116,325</u>	<u>67,540</u>	<u>5,965</u>	<u>263,924</u>	<u>7,165,174</u>	
						0 38
	<u>116,325</u>	<u>67,540</u>	<u>5,965</u>	<u>263,924</u>	<u>7,165,174</u>	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)				4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)				6
Other Water Source Plant (317)				7
Total Source of Supply Plant	<u>0</u>		<u>0</u>	
PUMPING PLANT				
Structures and Improvements (321)				8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)				10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)				12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)				15
Total Pumping Plant	<u>0</u>		<u>0</u>	
WATER TREATMENT PLANT				
Structures and Improvements (331)				16
Water Treatment Equipment (332)				17
Total Water Treatment Plant	<u>0</u>		<u>0</u>	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)				19
Transmission and Distribution Mains (343)		0.93%	51,548	20
Fire Mains (344)				21
Services (345)				22
Meters (346)				23
Hydrants (348)		1.59%	671	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343				745,642	797,190 20
344					0 21
345					0 22
346					0 23
348					671 24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)			25
Total Transmission and Distribution Plant	<u>0</u>		<u>52,219</u>
GENERAL PLANT			
Structures and Improvements (390)			26
Office Furniture and Equipment (391)			27
Computer Equipment (391.1)			28
Transportation Equipment (392)			29
Stores Equipment (393)			30
Tools, Shop and Garage Equipment (394)			31
Laboratory Equipment (395)			32
Power Operated Equipment (396)			33
Communication Equipment (397)			34
SCADA Equipment (397.1)			35
Miscellaneous Equipment (398)			36
Other Tangible Property (399)			37
Total General Plant	<u>0</u>		<u>0</u>
Total accum. prov. directly assignable	<u>0</u>		<u>52,219</u>
Common Utility Plant Allocated to Water Department			38
Total accum. prov. for depreciation	<u><u>0</u></u>		<u><u>52,219</u></u>

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	0	0	0	745,642	797,861
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	0	0	0	745,642	797,861
					0 38
	0	0	0	745,642	797,861

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January		231,054	2,923	233,977	1
February		213,596	10,712	224,308	2
March		198,582	61,342	259,924	3
April		136,550	125,409	261,959	4
May		133,126	135,558	268,684	5
June		187,586	76,657	264,243	6
July		243,792	52,355	296,147	7
August		285,651	8,914	294,565	8
September		259,499	474	259,973	9
October		250,359	61	250,420	10
November		220,891	5,015	225,906	11
December		225,478	0	225,478	12
Total annual pumpage	0	2,586,164	479,420	3,065,584	
Less: Water sold				2,917,478	13
Volume pumped but not sold				148,106	14
Volume sold as a percent of volume pumped				95%	15
Volume used for water production, water quality and system maintenance				45,403	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				45,403	19
Volume pumped but unaccounted for				102,703	20
Percent of water lost				3%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				14,946	23
Date of maximum: 7/28/2003					24
Cause of maximum:					25
Hot Weather					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				5,875	26
Date of minimum: 1/1/2003					27
Total KWH used for pumping for the year				7,041,805	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
COLLECTING WELL	A	66	156	6,000,000	Yes	1
COLLECTING WELL	C	84	156	8,000,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
WATER INTAKES	1	9,000	27	48	1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	10	11	12	1
Location	3 LOLIFT	1 NY RESERVOIR	2 NY RESERVOIR	2
Purpose	X S	X S	B	3
Destination	T	D	D	4
Pump Manufacturer	JOHNSTON	DELAVAL	DELAVAL	5
Year Installed	1999	1972	1970	6
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	7,200	1,400	2,800	8
Pump Motor or Standby Engine Mfr	G.E.	G. E.	G. E.	10
Year Installed	1999	1972	1972	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	300	100	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	13	14	15	14
Location	4 NY RESERVOIR	A COLLECTOR	A COLLECTOR	15
Purpose	X S	X S	X S	16
Destination	D	D	D	17
Pump Manufacturer	DELAVAL	LAYNE BOWLER	STERLING	18
Year Installed	1970	1945	1945	19
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	2,100	2,800	1,200	21
Pump Motor or Standby Engine Mfr	GE/CATERPILLAR	IDEAL	G. E.	23
Year Installed	1970	1945	1945	24
Type	OTHER	ELECTRIC	ELECTRIC	25
Horsepower	150	250	125	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	19	20	21	1
Location	C COLLECTOR	C COLLECTOR	1 SOUTHWEST	2
Purpose	X S	X S	B	3
Destination	D	D	D	4
Pump Manufacturer	PEERLESS	PEERLESS	PATTERSON	5
Year Installed	1994	1994	2003	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	2,800	2,800	600	8
Pump Motor or Standby Engine Mfr	U. S. MOTORS	U. S. MOTORS	US MOTORS	10
Year Installed	1994	1994	2003	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	250	250	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	22	23	5	14
Location	2 SOUTHWEST	3 SOUTHWEST	1 HILIFT	15
Purpose	B	B	P X	16
Destination	D	D	D	17
Pump Manufacturer	PATTERSON	ALLIS-CHALMERS	INGERSOLL DRESSEL	18
Year Installed	2003	1987	1999	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	800	3,000	6,500	21
Pump Motor or Standby Engine Mfr	US MOTORS	GM-427	US MOTORS	23
Year Installed	2003	1987	1999	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	150	500	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	6	7	8	1
Location	2 HILIFT	3 HILIFT	1 LOLIFT	2
Purpose	P X	P X	P X	3
Destination	D	D	T	4
Pump Manufacturer	PEERLESS	PEERLESS	GOULDS	5
Year Installed	1999	2002	1999	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	3,420	6,050	5,000	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	GE MOTORS	10
Year Installed	1999	1999	1999	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	250	350	300	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	9			14
Location	2 LOLIFT			15
Purpose	P X			16
Destination	T			17
Pump Manufacturer	JOHNSTON			18
Year Installed	1999			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	7,200			21
Pump Motor or Standby Engine Mfr	GE MOTORS			23
Year Installed	1999			24
Type	ELECTRIC			25
Horsepower	300			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	INDUSTRIAL PARK	REED AVENUE	UNGR STORAGE BLDG.	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	4
Year constructed	1995	1938	1970	5
				6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	7
				8
Elevation difference in feet (See Headnote 3.)	185	180	0	9
				10
Total capacity in gallons (actual)	1,250,000	1,500,000	5,000,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	GAS	14
				15
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	BOOSTER STATION	16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE	OTHER	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	12.0000	20
				21
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	22
				23
Is water fluoridated (yes, no)?	Y	Y	Y	24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
L	D	0.500	178	0	0	0	178	1
L	D	0.625	67	0	0	0	67	2
M	D	0.750	320	0	0	0	320	3
M	D	1.000	490	0	0	0	490	4
L	D	1.500	508	0	0	0	508	5
M	D	2.000	1,393	0	0	0	1,393	6
M	D	4.000	7,711	0	10	0	7,701	7
M	D	6.000	410,877	0	1,476	0	409,401	8
P	D	6.000	23,926	578	723	0	23,781	9
M	D	8.000	102,612	0	1,164	0	101,448	10
P	D	8.000	83,641	6,292	0	0	89,933	11
M	D	10.000	25,178	0	332	0	24,846	12
P	D	10.000	28	0	0	0	28	13
M	D	12.000	113,770	0	88	0	113,682	14
P	D	12.000	49,829	7,652	0	0	57,481	15
M	T	16.000	48,448	1,259	0	0	49,707	16
P	D	16.000	2,148	0	0	0	2,148	17
M	T	20.000	23,943	0	0	0	23,943	18
M	T	24.000	17,495	0	0	0	17,495	19
Total Within Municipality			912,562	15,781	3,793	0	924,550	
M	T	24.000	2,500	0	0	0	2,500	20
Total Outside of Municipality			2,500	0	0	0	2,500	
Total Utility			915,062	15,781	3,793	0	927,050	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	4,858	0	81	0	4,777		1
L	0.750	1,823	0	0	0	1,823		2
M	0.750	2,767	0	0	0	2,767		3
L	1.000	271	0	0	0	271		4
M	1.000	3,942	195	0	0	4,137		5
L	1.250	8	0	0	0	8		6
M	1.500	178	5	0	0	183		7
M	2.000	193	2	0	0	195		8
P	4.000	23	2	0	0	25		9
M	4.000	132	0	2	0	130		10
P	6.000	44	2	0	0	46		11
M	6.000	83	0	0	0	83		12
M	8.000	57	0	0	0	57		13
P	8.000	79	11	0	0	90		14
M	10.000	4	0	0	0	4		15
P	10.000	1	0	0	0	1		16
M	12.000	6	0	0	0	6		17
P	12.000	5	0	0	0	5		18
Total Utility		14,474	217	83	0	14,608	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	5,962	210	328	6	5,850	455	1
0.750	6,890	426	230	3	7,089	333	2
1.000	455	44	12	(4)	483	18	3
1.500	143	12	0	0	155	0	4
2.000	254	12	0	(1)	265	0	5
3.000	62	4	0	1	67	0	6
4.000	35	2	0	1	38	0	7
6.000	31	0	0	1	32	0	8
8.000	1	0	0	0	1	0	9
Total:	13,833	710	570	7	13,980	806	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	5,378	210	10	0	0	252	5,850	1
0.750	6,450	391	51	7	0	190	7,089	2
1.000	177	195	36	18	0	57	483	3
1.500	11	82	13	16	0	33	155	4
2.000	2	111	48	25	2	77	265	5
3.000	0	10	22	13	0	22	67	6
4.000	0	9	12	7	1	9	38	7
6.000	0	3	14	0	3	12	32	8
8.000	0	0	1	0	0	0	1	9
Total:	12,018	1,011	207	86	6	652	13,980	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	1,243	37	10		1,270	2
Total Fire Hydrants	1,243	37	10	0	1,270	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year: 650

Number of distribution system valves end of year: 2,350

Number of distribution valves operated during year: 1,200

WATER OPERATING SECTION FOOTNOTES

Sales for Resale (Acct. 466) (Page W-03)

General footnotes

Revenues are from the annual fixed fee for the water connection. There was no consumption sales in 2003.

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Account - 624 - Cost assignments to this account were minimized in 2003.
Account - 630 - Reversal of some previous years' charges to this account.
Account - 642 - Some cost assignments moved to account 643.
Account - 643 - Cost assignments moved here from 642.
Account - 652 - 2002 - Extraordinary items occurred.
Account - 660 - Cost assignment to this account were minimized in 2003.
Account - 662 - Some cost assignments moved to account 673.
Account - 665 - Mapping expense down.
Account - 673 - High quantity of main repairs.
Account - 675 - High quantity of service repairs.
Account - 677 - Low quantity of hydrant repairs.
Account - 904 - 2002 - Extraordinary low.
Account - 905 - EDP charges up.
Account - 922 - Joint admin. costs increased.
Account - 925 - Insurance costs increased.
Account - 931 - Personnel moves eliminated rent charges.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain.
If applicable, provide construction authorization.

Account 342 - Raise Industrial Park Water Tower
Account 343 - Numerous Main Projects

If Adjustments for any account are nonzero, please explain.

Account 343 - Move to Plant Financed by Contributions

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

General footnotes

Account 343 - Numerous Main Projects

If Adjustments for any account are nonzero, please explain.

Account 343 - Moved From Plant Financed by Utility

Water Mains (Page W-21)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Watermains within the corporate limits of the City of Manitowoc, Wisconsin are extended in accordance with the requirement of section 144.04 as amended in the Wisconsin State Statutes, and according to the rules and regulations filed with the Public Service Commission of Wisconsin, and approved by the Common Council of the said City under section 12.7 of the Municipal Code.

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-22)

General footnotes

Water services are privately owned. Property owner is billed for new services installed and replacement service is charged to Account 675 - Maintenance of Services.

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

Water services are privately owned. Property owner is billed for new services installed and replacement service is charged to Account 675 - Maintenance of Services.

If Services Additions are greater than zero AND Additions on both of the Plant in Service schedules (Account 345) are zero, please explain.

Water services are privately owned. Property owner is billed for new services installed and replacement service is charged to Account 675 - Maintenance of Services.

If Services Retirements are greater than zero AND Retirements on both of the Plant in Service schedules (Account 345) are zero, please explain.

Water services are privately owned. Property owner is billed for new services installed and replacement service is charged to Account 675 - Maintenance of Services.

Meters (Page W-23)

General footnotes

2" Meter - Qty 2 for Residential - Meters serve large homes.

Explain all reported adjustments.

Adjustments are from meter inventory corrections done at the end of the year.

If Tested During Year column total is zero, please explain.

The unexpected shortage of meter testing labor resulted in the inability to test all water meters in 2003. MPU has taken corrective action and will make certain that all meters are tested in compliance with Chapter PSC 185.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	32,348,760	32,168,636	1
Total Sales of Electricity	32,348,760	32,168,636	
Other Operating Revenues			
Forfeited Discounts (450)	54,654	52,704	2
Miscellaneous Service Revenues (451)	440,595	357,153	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	120,140	116,835	5
Interdepartmental Rents (455)	0	23,700	6
Other Electric Revenues (456)	2,175,943	2,446,366	7
Total Other Operating Revenues	2,791,332	2,996,758	
Total Operating Revenues	35,140,092	35,165,394	
Operation and Maintenance Expenses			
Power Production Expenses (500-557)	22,261,776	22,208,219	8
Transmission Expenses (560-573)	0	0	9
Distribution Expenses (580-598)	1,240,191	1,053,560	10
Customer Accounts Expenses (901-905)	468,678	535,543	11
Sales Expenses (911-916)	0	0	12
Administrative and General Expenses (920-932)	2,808,661	2,689,151	13
Total Operation and Maintenance Expenses	26,779,306	26,486,473	
Other Expenses			
Depreciation Expense (403)	3,033,928	3,485,989	14
Amortization Expense (404-407)		0	15
Taxes (408)	1,723,745	1,735,168	16
Total Other Expenses	4,757,673	5,221,157	
Total Operating Expenses	31,536,979	31,707,630	
NET OPERATING INCOME	3,603,113	3,457,764	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	54,654	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	54,654	
Miscellaneous Service Revenues (451):		
ELECTRONIC DATA PROCESSING REVENUE	440,595	3
Total Miscellaneous Service Revenues (451)	440,595	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE CONTACT RENTAL FEES	120,140	5
Total Rent from Electric Property (454)	120,140	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
STEAM & HOT WATER SALES	2,169,609	7
STATE OF WISCONSIN SALES TAX ALLOWANCE	6,334	8
Total Other Electric Revenues (456)	2,175,943	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Engineering (500)	164,523	114,816	1
Fuel (501)	8,457,598	8,606,389	2
Steam Expenses (502)	680,904	723,827	3
Steam from Other Sources (503)	0	0	4
Steam Transferred -- Credit (504)	0	0	5
Electric Expenses (505)	481,599	452,496	6
Miscellaneous Steam Power Expenses (506)	546,851	543,961	7
Rents (507)	0	0	8
Maintenance Supervision and Engineering (510)	35,247	73,437	9
Maintenance of Structures (511)	115,970	39,335	10
Maintenance of Boiler Plant (512)	1,490,452	2,050,565	11
Maintenance of Electric Plant (513)	503,177	88,916	12
Maintenance of Miscellaneous Steam Plant (514)	309,382	114,013	13
Total Steam Power Generation Expenses	12,785,703	12,807,755	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Engineering (535)	0	0	14
Water for Power (536)	0	0	15
Hydraulic Expenses (537)	0	0	16
Electric Expenses (538)	0	0	17
Miscellaneous Hydraulic Power Generation Expenses (539)	0	0	18
Rents (540)	0	0	19
Maintenance Supervision and Engineering (541)	0	0	20
Maintenance of Structures (542)	0	0	21
Maintenance of Reservoirs, Dams and Waterways (543)	0	0	22
Maintenance of Electric Plant (544)	0	0	23
Maintenance of Miscellaneous Hydraulic Plant (545)	0	0	24
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Engineering (546)	11,477	18,771	25
Fuel (547)	92,540	243,191	26
Generation Expenses (548)	18,600	19,625	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
OTHER POWER GENERATION EXPENSES			
Miscellaneous Other Power Generation Expenses (549)	2,557	873	28
Rents (550)	0	0	29
Maintenance Supervision and Engineering (551)	13,720	35,435	30
Maintenance of Structures (552)	0	0	31
Maintenance of Generating and Electric Plant (553)	139,381	144,266	32
Maintenance of Miscellaneous Other Power Generating Plant (554)	26,387	78,880	33
Total Other Power Generation Expenses	304,662	541,041	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (555)	9,115,971	8,780,119	34
System Control and Load Dispatching (556)	0	25,665	35
Other Expenses (557)	55,440	53,639	36
Total Other Power Supply Expenses	9,171,411	8,859,423	
Total Power Production Expenses	22,261,776	22,208,219	
TRANSMISSION EXPENSES			
Operation Supervision and Engineering (560)	0	0	37
Load Dispatching (561)	0	0	38
Station Expenses (562)	0	0	39
Overhead Line Expenses (563)	0	0	40
Underground Line Expenses (564)	0	0	41
Miscellaneous Transmission Expenses (566)	0	0	42
Rents (567)	0	0	43
Maintenance Supervision and Engineering (568)	0	0	44
Maintenance of Structures (569)	0	0	45
Maintenance of Station Equipment (570)	0	0	46
Maintenance of Overhead Lines (571)	0	0	47
Maintenance of Underground Lines (572)	0	0	48
Maintenance of Miscellaneous Transmission Plant (573)	0	0	49
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (580)	134,442	135,775	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
DISTRIBUTION EXPENSES			
Load Dispatching (581)	0	0	51
Station Expenses (582)	36,630	32,647	52
Overhead Line Expenses (583)	57,204	79,997	53
Underground Line Expenses (584)	48,252	33,081	54
Street Lighting and Signal System Expenses (585)	56,382	73,276	55
Meter Expenses (586)	43,954	69,692	56
Customer Installations Expenses (587)	874	665	57
Miscellaneous Distribution Expenses (588)	249,794	222,749	58
Rents (589)	0	243	59
Maintenance Supervision and Engineering (590)	32,162	18,860	60
Maintenance of Structures (591)	39,009	20,710	61
Maintenance of Station Equipment (592)	48,896	17,636	62
Maintenance of Overhead Lines (593)	172,785	152,404	63
Maintenance of Underground Lines (594)	171,821	80,682	64
Maintenance of Line Transformers (595)	33,323	16,866	65
Maintenance of Street Lighting and Signal Systems (596)	113,436	91,924	66
Maintenance of Meters (597)	1,227	6,353	67
Maintenance of Miscellaneous Distribution Plant (598)	0	0	68
Total Distribution Expenses	1,240,191	1,053,560	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	31,197	36,208	69
Meter Reading Expenses (902)	70,009	75,120	70
Customer Records and Collection Expenses (903)	181,486	206,090	71
Uncollectible Accounts (904)	110,921	172,348	72
Miscellaneous Customer Accounts Expenses (905)	75,065	45,777	73
Total Customer Accounts Expenses	468,678	535,543	
SALES EXPENSES			
Supervision (911)	0	0	74
Demonstrating and Selling Expenses (912)	0	0	75
Advertising Expenses (913)	0	0	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SALES EXPENSES			
Miscellaneous Sales Expenses (916)	0	0	77
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	853,379	906,239	78
Office Supplies and Expenses (921)	255,858	446,523	79
Administrative Expenses Transferred -- Credit (922)	234,900	160,786	80
Outside Services Employed (923)	182,518	75,990	81
Property Insurance (924)	220,125	178,603	82
Injuries and Damages (925)	217,721	131,969	83
Employee Pensions and Benefits (926)	1,044,888	976,640	84
Regulatory Commission Expenses (928)	85,221	919	85
Duplicate Charges -- Credit (929)	0	0	86
Miscellaneous General Expenses (930)	76,927	86,199	87
Rents (931)	0	320	88
Maintenance of General Plant (932)	106,924	46,535	89
Total Administrative and General Expenses	2,808,661	2,689,151	
Total Operation and Maintenance Expenses	26,779,306	26,486,473	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		1,456,295	1,456,295	1
Social Security		226,228	247,740	2
Wisconsin Gross Receipts Tax		490	0	3
PSC Remainder Assessment		40,732	31,133	4
Other (specify): NONE			0	5
Total tax expense		1,723,745	1,735,168	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Manitowoc				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.000000				3
County tax rate	mills		0.000000				4
Local tax rate	mills		7.400500				5
School tax rate	mills		9.833400				6
Voc. school tax rate	mills		2.029600				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		19.263500				10
Less: state credit	mills		0.978600				11
Net tax rate	mills		18.284900				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.400500				14
Combined School Tax Rate	mills		11.863000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.263500				17
Total Tax Rate	mills		19.263500				18
Ratio of Local and School Tax to Total	dec.		1.000000				19
Total tax net of state credit	mills		18.284900				20
Net Local and School Tax Rate	mills		18.284900				21
Utility Plant, Jan. 1	\$	94,030,005	94,030,005				22
Materials & Supplies	\$	2,739,671	2,739,671				23
Subtotal	\$	96,769,676	96,769,676				24
Less: Plant Outside Limits	\$	140,725	140,725				25
Taxable Assets	\$	96,628,951	96,628,951				26
Assessment Ratio	dec.		0.810800				27
Assessed Value	\$	78,346,753	78,346,753				28
Net Local & School Rate	mills		18.284900				29
Tax Equiv. Computed for Current Year	\$	1,432,563	1,432,563				30
Tax Equivalent per 1994 PSC Report	\$	1,456,295					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	1,456,295					34

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	347,245		4
Structures and Improvements (311)	5,931,826	5,441	5
Boiler Plant Equipment (312)	34,018,237	151,017	6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	6,794,883		8
Accessory Electric Equipment (315)	2,217,089		9
Miscellaneous Power Plant Equipment (316)	289,475		10
Total Steam Production Plant	49,598,755	156,458	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	283,027		18
Structures and Improvements (341)	555,071		19
Fuel Holders, Producers and Accessories (342)	951,524		20
Prime Movers (343)	9,386,400		21
Generators (344)	1,323,791		22
Accessory Electric Equipment (345)	1,097,020		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	13,596,833	0	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
STEAM PRODUCTION PLANT				
Land and Land Rights (310)			347,245	4
Structures and Improvements (311)			5,937,267	5
Boiler Plant Equipment (312)			34,169,254	6
Engines and Engine Driven Generators (313)			0	7
Turbogenerator Units (314)	558,146		6,236,737	8
Accessory Electric Equipment (315)			2,217,089	9
Miscellaneous Power Plant Equipment (316)	3,550		285,925	10
Total Steam Production Plant	561,696	0	49,193,517	
HYDRAULIC PRODUCTION PLANT				
Land and Land Rights (330)			0	11
Structures and Improvements (331)			0	12
Reservoirs, Dams and Waterways (332)			0	13
Water Wheels, Turbines and Generators (333)			0	14
Accessory Electric Equipment (334)			0	15
Miscellaneous Power Plant Equipment (335)			0	16
Roads, Railroads and Bridges (336)			0	17
Total Hydraulic Production Plant	0	0	0	
OTHER PRODUCTION PLANT				
Land and Land Rights (340)			283,027	18
Structures and Improvements (341)			555,071	19
Fuel Holders, Producers and Accessories (342)			951,524	20
Prime Movers (343)			9,386,400	21
Generators (344)			1,323,791	22
Accessory Electric Equipment (345)			1,097,020	23
Miscellaneous Power Plant Equipment (346)			0	24
Total Other Production Plant	0	0	13,596,833	

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	134,732		34
Structures and Improvements (361)	0		35
Station Equipment (362)	4,260,259		36
Storage Battery Equipment (363)	30,978		37
Poles, Towers and Fixtures (364)	2,834,087	129,186	38
Overhead Conductors and Devices (365)	3,986,345	187,454	39
Underground Conduit (366)	649,416	79,102	40
Underground Conductors and Devices (367)	2,835,771	43,402	41
Line Transformers (368)	4,060,273	90,667	42
Services (369)	1,489,225	67,032	43
Meters (370)	1,331,328	31,012	44
Installations on Customers' Premises (371)	381,933	9,163	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	2,068,664	106,284	47
Total Distribution Plant	24,063,011	743,302	
GENERAL PLANT			
Land and Land Rights (389)	216,411		48
Structures and Improvements (390)	991,066	4,215	49
Office Furniture and Equipment (391)	507,237	48,098	50
Computer Equipment (391.1)	1,042,700	110,921	51
Transportation Equipment (392)	972,629		52
Stores Equipment (393)	128,717		53
Tools, Shop and Garage Equipment (394)	520,471	68,436	54

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT				
Land and Land Rights (350)			0	25
Structures and Improvements (352)			0	26
Station Equipment (353)			0	27
Towers and Fixtures (354)			0	28
Poles and Fixtures (355)			0	29
Overhead Conductors and Devices (356)			0	30
Underground Conduit (357)			0	31
Underground Conductors and Devices (358)			0	32
Roads and Trails (359)			0	33
Total Transmission Plant	0	0	0	
DISTRIBUTION PLANT				
Land and Land Rights (360)			134,732	34
Structures and Improvements (361)			0	35
Station Equipment (362)			4,260,259	36
Storage Battery Equipment (363)			30,978	37
Poles, Towers and Fixtures (364)	45,180	(1,503,309)	1,414,784	38
Overhead Conductors and Devices (365)	81,471	(1,000,000)	3,092,328	39
Underground Conduit (366)	2,673		725,845	40
Underground Conductors and Devices (367)	22,193	(176,939)	2,680,041	41
Line Transformers (368)	36,610		4,114,330	42
Services (369)	7,368		1,548,889	43
Meters (370)	6,935		1,355,405	44
Installations on Customers' Premises (371)	19,622	(66,671)	304,803	45
Leased Property on Customers' Premises (372)			0	46
Street Lighting and Signal Systems (373)	95,199		2,079,749	47
Total Distribution Plant	317,251	(2,746,919)	21,742,143	
GENERAL PLANT				
Land and Land Rights (389)			216,411	48
Structures and Improvements (390)			995,281	49
Office Furniture and Equipment (391)	97,443		457,892	50
Computer Equipment (391.1)	376,677		776,944	51
Transportation Equipment (392)			972,629	52
Stores Equipment (393)			128,717	53
Tools, Shop and Garage Equipment (394)	301,960		286,947	54

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	92,223		55
Power Operated Equipment (396)	295,337		56
Communication Equipment (397)	634,409	74,068	57
Miscellaneous Equipment (398)	1,942		58
Other Tangible Property (399)	540,801		59
Total General Plant	5,943,943	305,738	
Total utility plant in service directly assignable	93,202,542	1,205,498	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 93,202,542	 1,205,498	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT				
Laboratory Equipment (395)	90,653		1,570	55
Power Operated Equipment (396)			295,337	56
Communication Equipment (397)	293,567		414,910	57
Miscellaneous Equipment (398)			1,942	58
Other Tangible Property (399)			540,801	59
Total General Plant	1,160,300	0	5,089,381	
Total utility plant in service directly assignable	2,039,247	(2,746,919)	89,621,874	
Common Utility Plant Allocated to Electric Department				0 60
Total utility plant in service	2,039,247	(2,746,919)	89,621,874	

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	<u>0</u>	<u>0</u>	
 STEAM PRODUCTION PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Boiler Plant Equipment (312)			6
Engines and Engine Driven Generators (313)			7
Turbogenerator Units (314)			8
Accessory Electric Equipment (315)			9
Miscellaneous Power Plant Equipment (316)			10
Total Steam Production Plant	<u>0</u>	<u>0</u>	
 HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			11
Structures and Improvements (331)			12
Reservoirs, Dams and Waterways (332)			13
Water Wheels, Turbines and Generators (333)			14
Accessory Electric Equipment (334)			15
Miscellaneous Power Plant Equipment (335)			16
Roads, Railroads and Bridges (336)			17
Total Hydraulic Production Plant	<u>0</u>	<u>0</u>	
 OTHER PRODUCTION PLANT			
Land and Land Rights (340)			18
Structures and Improvements (341)			19
Fuel Holders, Producers and Accessories (342)			20
Prime Movers (343)			21
Generators (344)			22
Accessory Electric Equipment (345)			23
Miscellaneous Power Plant Equipment (346)			24
Total Other Production Plant	<u>0</u>	<u>0</u>	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)			25
Structures and Improvements (352)			26
Station Equipment (353)			27
Towers and Fixtures (354)			28
Poles and Fixtures (355)			29
Overhead Conductors and Devices (356)			30
Underground Conduit (357)			31
Underground Conductors and Devices (358)			32
Roads and Trails (359)			33
Total Transmission Plant	<u>0</u>	<u>0</u>	
DISTRIBUTION PLANT			
Land and Land Rights (360)			34
Structures and Improvements (361)			35
Station Equipment (362)			36
Storage Battery Equipment (363)			37
Poles, Towers and Fixtures (364)		26,174	38
Overhead Conductors and Devices (365)		43,751	39
Underground Conduit (366)		50,020	40
Underground Conductors and Devices (367)		136,499	41
Line Transformers (368)		11,640	42
Services (369)		2,828	43
Meters (370)			44
Installations on Customers' Premises (371)			45
Leased Property on Customers' Premises (372)			46
Street Lighting and Signal Systems (373)		14,577	47
Total Distribution Plant	<u>0</u>	<u>285,489</u>	
GENERAL PLANT			
Land and Land Rights (389)			48
Structures and Improvements (390)			49
Office Furniture and Equipment (391)			50
Computer Equipment (391.1)			51
Transportation Equipment (392)			52
Stores Equipment (393)			53
Tools, Shop and Garage Equipment (394)			54

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)		1,503,309	1,529,483 38
Overhead Conductors and Devices (365)		1,000,000	1,043,751 39
Underground Conduit (366)			50,020 40
Underground Conductors and Devices (367)			136,499 41
Line Transformers (368)			11,640 42
Services (369)			2,828 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			14,577 47
Total Distribution Plant	0	2,503,309	2,788,798
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
GENERAL PLANT		
Laboratory Equipment (395)		55
Power Operated Equipment (396)		56
Communication Equipment (397)		57
Miscellaneous Equipment (398)		58
Other Tangible Property (399)		59
Total General Plant	<u>0</u>	<u>0</u>
Total utility plant in service directly assignable	<u>0</u>	<u>285,489</u>
 Common Utility Plant Allocated to Electric Department		 60
 Total utility plant in service	 <u><u>0</u></u>	 <u><u>285,489</u></u>

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	2,503,309	2,788,798
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	2,503,309	2,788,798

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	2,262,349	2.08%	123,438	1
Boiler Plant Equipment (312)	13,979,571	3.33%	1,135,322	2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	5,072,907	2.97%	193,519	4
Accessory Electric Equipment (315)	1,219,203	2.63%	58,310	5
Miscellaneous Power Plant Equipment (316)	153,135	3.13%	9,004	6
Total Steam Production Plant	22,687,165		1,519,593	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	0			7
Reservoirs, Dams and Waterways (332)	0			8
Water Wheels, Turbines and Generators (333)	0			9
Accessory Electric Equipment (334)	0			10
Miscellaneous Power Plant Equipment (335)	0			11
Roads, Railroads and Bridges (336)	0			12
Total Hydraulic Production Plant	0		0	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	236,767	3.57%	19,815	13
Fuel Holders, Producers and Accessories (342)	204,925	3.57%	33,969	14
Prime Movers (343)	2,410,573	3.57%	335,095	15
Generators (344)	470,364	3.57%	47,260	16
Accessory Electric Equipment (345)	259,618	3.57%	39,164	17
Miscellaneous Power Plant Equipment (346)	0			18
Total Other Production Plant	3,582,247		475,303	
TRANSMISSION PLANT				
Structures and Improvements (352)	0			19
Station Equipment (353)	0	2.94%		20
Towers and Fixtures (354)	0			21
Poles and Fixtures (355)	0	3.70%		22
Overhead Conductors and Devices (356)	0	3.33%		23
Underground Conduit (357)	0			24
Underground Conductors and Devices (358)	0			25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					2,385,787	1
312		11,750	4,432		15,107,575	2
313					0	3
314	558,146				4,708,280	4
315					1,277,513	5
316	3,550				158,589	6
	<u>561,696</u>	<u>11,750</u>	<u>4,432</u>	<u>0</u>	<u>23,637,744</u>	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
341					256,582	13
342					238,894	14
343				732,777	3,478,445	15
344					517,624	16
345					298,782	17
346					0	18
	<u>0</u>	<u>0</u>	<u>0</u>	<u>732,777</u>	<u>4,790,327</u>	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					0	24
358					0	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	0			27
Station Equipment (362)	1,611,064	4.17%	177,652	28
Storage Battery Equipment (363)	3,556	5.00%	1,549	29
Poles, Towers and Fixtures (364)	1,157,137	3.67%	49,488	30
Overhead Conductors and Devices (365)	1,178,515	3.60%	109,416	31
Underground Conduit (366)	137,117	2.00%	13,678	32
Underground Conductors and Devices (367)	585,793	2.97%	81,459	33
Line Transformers (368)	1,536,541	3.00%	122,621	34
Services (369)	724,581	4.63%	70,334	35
Meters (370)	665,501	3.60%	48,360	36
Installations on Customers' Premises (371)	219,530	6.92%	23,372	37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	711,805	3.91%	81,102	39
Total Distribution Plant	8,531,140		779,031	
GENERAL PLANT				
Structures and Improvements (390)	499,651	2.38%	23,638	40
Office Furniture and Equipment (391)	126,231	6.70%	29,068	41
Computer Equipment (391.1)	828,217	33.33%	118,402	42
Transportation Equipment (392)	654,501	15.00%	83,920	43
Stores Equipment (393)	88,121	6.70%	8,624	44
Tools, Shop and Garage Equipment (394)	312,132	6.70%	34,540	45
Laboratory Equipment (395)	90,804	6.70%	112	46
Power Operated Equipment (396)	96,462	12.50%	30,401	47
Communication Equipment (397)	391,889	20.00%	59,406	48
Miscellaneous Equipment (398)	1,402	6.70%	130	49
Other Tangible Property (399)	76,358	3.33%	18,009	50
Total General Plant	3,165,768		406,250	
Total accum. prov. directly assignable	37,966,320		3,180,177	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	0	
361					0	27
362					1,788,716	28
363					5,105	29
364	45,180	29,732	11,489	48,634	1,191,836	30
365	81,471	91,169	21,527		1,136,818	31
366	2,673	1,508	218		146,832	32
367	22,193	1,595	1,416		644,880	33
368	36,610	1,472	1,260		1,622,340	34
369	7,368	6,381	100		781,266	35
370	6,935	289	609		707,246	36
371	19,622	2,291	12,925		233,914	37
372					0	38
373	95,199	4,653	20,445		713,500	39
	317,251	139,090	69,989	48,634	8,972,453	
390					523,289	40
391	97,443				57,856	41
391.1	376,677				569,942	42
392					738,421	43
393					96,745	44
394	301,960				44,712	45
395	90,653				263	46
396					126,863	47
397	293,567				157,728	48
398					1,532	49
399					94,367	50
	1,160,300	0	0	0	2,411,718	
	2,039,247	150,840	74,421	781,411	39,812,242	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC
--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	37,966,320		3,180,177

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	2,039,247	150,840	74,421	781,411	39,812,242

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
STEAM PRODUCTION PLANT			
Structures and Improvements (311)			1
Boiler Plant Equipment (312)			2
Engines and Engine Driven Generators (313)			3
Turbogenerator Units (314)			4
Accessory Electric Equipment (315)			5
Miscellaneous Power Plant Equipment (316)			6
Total Steam Production Plant	<u>0</u>		<u>0</u>
HYDRAULIC PRODUCTION PLANT			
Structures and Improvements (331)			7
Reservoirs, Dams and Waterways (332)			8
Water Wheels, Turbines and Generators (333)			9
Accessory Electric Equipment (334)			10
Miscellaneous Power Plant Equipment (335)			11
Roads, Railroads and Bridges (336)			12
Total Hydraulic Production Plant	<u>0</u>		<u>0</u>
OTHER PRODUCTION PLANT			
Structures and Improvements (341)			13
Fuel Holders, Producers and Accessories (342)			14
Prime Movers (343)			15
Generators (344)			16
Accessory Electric Equipment (345)			17
Miscellaneous Power Plant Equipment (346)			18
Total Other Production Plant	<u>0</u>		<u>0</u>
TRANSMISSION PLANT			
Structures and Improvements (352)			19
Station Equipment (353)			20
Towers and Fixtures (354)			21
Poles and Fixtures (355)			22
Overhead Conductors and Devices (356)			23
Underground Conduit (357)			24
Underground Conductors and Devices (358)			25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	0	0	0	0	0
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	0	0	0	0	0
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	0	0	0	0	0
352					0 19
353					0 20
354					0 21
355					0 22
356					0 23
357					0 24
358					0 25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)				26
Total Transmission Plant	<u>0</u>		<u>0</u>	
DISTRIBUTION PLANT				
Structures and Improvements (361)				27
Station Equipment (362)				28
Storage Battery Equipment (363)				29
Poles, Towers and Fixtures (364)		3.67%	56,544	30
Overhead Conductors and Devices (365)		3.60%	36,788	31
Underground Conduit (366)		2.00%	500	32
Underground Conductors and Devices (367)		2.97%	2,027	33
Line Transformers (368)		3.00%	175	34
Services (369)		4.63%	65	35
Meters (370)				36
Installations on Customers' Premises (371)				37
Leased Property on Customers' Premises (372)				38
Street Lighting and Signal Systems (373)		3.91%	285	39
Total Distribution Plant	<u>0</u>		<u>96,384</u>	
GENERAL PLANT				
Structures and Improvements (390)				40
Office Furniture and Equipment (391)				41
Computer Equipment (391.1)				42
Transportation Equipment (392)				43
Stores Equipment (393)				44
Tools, Shop and Garage Equipment (394)				45
Laboratory Equipment (395)				46
Power Operated Equipment (396)				47
Communication Equipment (397)				48
Miscellaneous Equipment (398)				49
Other Tangible Property (399)				50
Total General Plant	<u>0</u>		<u>0</u>	
Total accum. prov. directly assignable	<u>0</u>		<u>96,384</u>	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	0	
361					0	27
362					0	28
363					0	29
364				494,546	551,090	30
365				350,000	386,788	31
366					500	32
367					2,027	33
368					175	34
369					65	35
370					0	36
371					0	37
372					0	38
373					285	39
	0	0	0	844,546	940,930	
390					0	40
391					0	41
391.1					0	42
392					0	43
393					0	44
394					0	45
395					0	46
396					0	47
397					0	48
398					0	49
399					0	50
	0	0	0	0	0	
	0	0	0	844,546	940,930	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC **--Plant Financed by Contributions--**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<hr/>			
Common Utility Plant Allocated to Electric Department			51
Total accum. prov. for depreciation	<u><u>0</u></u>		<u><u>96,384</u></u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	0	0	0	844,546	940,930

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)			1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
OVERHEAD PRIMARY 7.62/13.2 (15KV)	-6.15	162.68	4
UNDERGROUND PRIMARY 7.62/13.2 (15KV)	2.92	59.77	5
OVERHEAD SECONDARY	-1.80	229.89	6
UNDERGROUND SECONDARY	3.02	48.53	7
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			8
7.2/12.5 kV (12kV)			9
14.4/24.9 kV (25kV)			10
Other:			
NONE			11
Transmission System			
34.5 kV			12
69 kV			13
115 kV			14
138 kV			15
Other:			
NONE			16

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm Customer: Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A farm is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm	54	8
Total	54	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
Total	0	13
Total customers on rural lines at end of year	54	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	84,100	Tuesday	01/14/2003	11:00	47,339
February	02	84,300	Tuesday	02/11/2003	09:00	43,091
March	03	82,800	Monday	03/24/2003	12:00	46,043
April	04	85,800	Tuesday	04/29/2003	14:00	43,139
May	05	81,000	Monday	05/05/2003	11:00	42,805
June	06	91,300	Wednesday	06/25/2003	13:30	42,916
July	07	90,600	Tuesday	07/15/2003	13:00	47,874
August	08	100,300	Thursday	08/21/2003	13:30	50,497
September	09	87,900	Tuesday	09/09/2003	13:00	44,082
October	10	75,200	Wednesday	10/08/2003	11:45	43,140
November	11	73,800	Monday	11/17/2003	17:00	40,607
December	12	78,200	Thursday	12/11/2003	17:00	42,992
Total		1,015,300				534,525

System Name

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading **Supplier**

15 minutes integrated

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam		291,070	1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine		1,027	4
Internal Combustion Reciprocating		36	5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		292,133	7
Purchases		242,392	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		534,525	15
Disposition of Energy			
Sales to Ultimate Consumers (including interdepartmental sales)		522,931	18
Sales For Resale		270	19
Energy Used by the Company (excluding station use):			20
Electric Utility		343	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
Total Used by Company		343	23
Total Sold and Used		523,544	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		10,981	27
Total Energy Losses		10,981	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		2.0543%	29
Total Disposition of Energy		534,525	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL	RG-1	15,404	101,813	1
Total Sales for Residential Sales		15,404	101,813	
Commercial & Industrial				
COMMERCIAL	CG-1	1,632	60,419	2
COMMERCIAL & INDUSTRIAL	CP-1	51	22,737	3
COMMERCIAL & INDUSTRIAL	CP-2	33	41,478	4
COMMERCIAL & INDUSTRIAL	CP-3	35	233,484	5
COMMERCIAL & INDUSTRIAL	CP-4	2	57,457	6
SECURITY LIGHT	SL-1	344	1,498	7
Total Sales for Commercial & Industrial		2,097	417,073	
Public Street & Highway Lighting				
GENERAL & ORNAMENTAL	MS-1	1	4,045	8
Total Sales for Public Street & Highway Lighting		1	4,045	
Sales for Resale				
WISCONSIN PUBLIC SERVICE	GP-1	1	270	9
Total Sales for Sales for Resale		1	270	
TOTAL SALES FOR ELECTRICITY		17,503	523,201	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
0	0	7,752,241	316,589	8,068,830	1
0	0	7,752,241	316,589	8,068,830	
0	0	4,190,036	189,751	4,379,787	2
69,678	0	1,290,054	70,209	1,360,263	3
102,666	125,391	2,302,420	127,989	2,430,409	4
534,507	630,692	11,905,999	711,170	12,617,169	5
128,143	161,674	2,671,715	181,691	2,853,406	6
0	0	119,551	4,430	123,981	7
834,994	917,757	22,479,775	1,285,240	23,765,015	
0	0	492,967	11,701	504,668	8
0	0	492,967	11,701	504,668	
0	0	10,247	0	10,247	9
0	0	10,247	0	10,247	
834,994	917,757	30,735,230	1,613,530	32,348,760	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars (a)	(b)		(c)		
Name of Vendor	Wisc. Pub. Service		Wisc. Pub. Service		1
Point of Delivery	MPU		MPU		2
Type of Power Purchased (firm, dump, etc.)	FIRM		NON-FIRM		3
Voltage at Which Delivered	69kV		69kV		4
Point of Metering	MPU		MPU		5
Total of 12 Monthly Maximum Demands -- kW	359,000		50,900		6
Average load factor	49.6325%		49.9529%		7
Total Cost of Purchased Power	3,457,778		385,783		8
Average cost per kWh	0.0266		0.0208		9
On-Peak Hours (if applicable)					10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	4,454	6,432	364	547	12
February	3,983	5,854	125	187	13
March	4,193	6,725	170	254	14
April	4,267	6,048	155	232	15
May	4,142	6,524	214	322	16
June	3,983	6,199	278	417	17
July	4,209	6,582	418	626	18
August	4,090	6,967	556	833	19
September	5,319	6,498	1,306	1,958	20
October	4,781	6,421	1,209	1,814	21
November	3,601	7,300	1,269	1,903	22
December	4,062	7,438	1,362	2,042	23
Total kWh (000)	51,084	78,988	7,426	11,135	24
					25
					26
					27
	(d)		(e)		28
Name of Vendor	ALLIANT		WISCONSIN ELECTRIC		29
Point of Delivery	MPU		MPU		30
Voltage at Which Delivered	NON-FIRM		NON-FIRM		31
Point of Metering	69kV		69kV		32
Type of Power Purchased (firm, dump, etc.)	MPU		MPU		33
Total of 12 Monthly Maximum Demands -- kW	61		7250		34
Average load factor	49.4049%		48.8994%		35
Total Cost of Purchased Power	444		271,769		36
Average cost per kWh	0.0202		0.1050		37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January				7	40
February			734		41
March			1,491	56	42
April			179		43
May		8			44
June			51		45
July			19	42	46
August				9	47
September					48
October		14			49
November					50
December					51
Total kWh (000)	0	22	2,474	114	52

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars						
(a)	(b)		(c)			
Name of Vendor	WPPI		WPPI		1	
Point of Delivery	MPU		MPU		2	
Type of Power Purchased (firm, dump, etc.)	FIRM		MAINTENANCE		3	
Voltage at Which Delivered	69kV		69kV		4	
Point of Metering	MPU		MPU		5	
Total of 12 Monthly Maximum Demands -- kW	240,000		10,000		6	
Average load factor	49.9515%		49.7808%		7	
Total Cost of Purchased Power	3,403,280		187,756		8	
Average cost per kWh	0.0389		0.0517		9	
On-Peak Hours (if applicable)					10	
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11	
January	3,080	4,360			12	
February	2,800	3,920			13	
March	2,940	4,469	1,493		14	
April	3,080	4,069	1,961		15	
May	2,940	4,498	95		16	
June	2,940	4,260			17	
July	3,080	4,358	85		18	
August	2,940	4,500			19	
September	2,940	4,260			20	
October	3,220	4,230			21	
November	2,660	4,540			22	
December	3,080	4,351			23	
Total kWh (000)	35,700	51,815	3,634	0	24	
					25	
					26	
					27	
	(d)		(e)		28	
Name of Vendor					29	
Point of Delivery					30	
Voltage at Which Delivered					31	
Point of Metering					32	
Type of Power Purchased (firm, dump, etc.)					33	
Total of 12 Monthly Maximum Demands -- kW					34	
Average load factor					35	
Total Cost of Purchased Power					36	
Average cost per kWh					37	
On-Peak Hours (if applicable)					38	
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39	
January					40	
February					41	
March					42	
April					43	
May					44	
June					45	
July					46	
August					47	
September					48	
October					49	
November					50	
December					51	
Total kWh (000)					52	

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	292,133	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	100	7
Date and Hour of Such Maximum Demand	8/21/2003 0	8
Load Factor	333.4852	9
Maximum Net Generation in Any One Day	1,972	10
Date of Such Maximum	8/21/2003	11
Number of Hours Generators Operated	8,760	12
Maximum Continuous or Dependable Capacity--kW	115	13
Is Plant Owned or Leased?		14
Total Production Expenses	10,307,833	15
Cost per kWh of Net Generation (\$)	35	16
Monthly Net Generation --- kWh (000):		
January	28,095	17
February	25,488	18
March	24,253	19
April	23,148	20
May	24,062	21
June	24,778	22
July	28,465	23
August	30,601	24
September	21,801	25
October	21,451	26
November	19,334	27
December	20,657	28
Total kWh (000)	292,133	29
Gas Consumed--Therms	19,205	30
Average Cost per Therm Burned (\$)	19,205.0000	31
Fuel Oil Consumed Barrels (42 gal.)	200	32
Average Cost per Barrel of Oil Burned (\$)	38.5000	33
Specific Gravity	33	34
Average BTU per Gallon	140,133	35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)	0.0000	37
kWh Net Generation per Gallon of Fuel Oil	1	38
kWh Net Generation per Gallon of Lubr. Oil	0	39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	186,943	42
Average Cost per Ton (\$)	39.6900	43
Kind of Coal Used	bitum/PC	44
Average BTU per Pound	13,196	45
Water Evaporated--Thousands of Pounds	2,861,468	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel	10	48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant	1	50
Based on Coal Used Solely in Electric Generation	1	51
Average BTU per kWh Net Generation	13,188	52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)	0.0264	54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	Custer Str	Manitowoc	Manitowoc		1
Unit Identification	MPU3	MPU2	MPU1		2
Type of Generation	TURBINE	RECIP	STEAM		3
kWh Net Generation (000)	36	1,027	291,070		4
Is Generation Metered or Estimated?	M	M	M		5
Is Exciter & Station Use Metered or Estimated?	E	E	E		6
60-Minute Maximum Demand--kW (est. if not meas.)	24	11	72		7
Date and Hour of Such Maximum Demand	8/26/2003 13	8/19/2003 13	8/21/2003 13		8
Load Factor	0.1712	10.6579	461.4885		9
Maximum Net Generation in Any One Day	35	78	1,427		10
Date of Such Maximum	08/26/2003	08/19/2003	08/21/2003		11
Number of Hours Generators Operated	2	215	8,760		12
Maximum Continuous or Dependable Capacity--kW	25	11	79		13
Is Plant Owned or Leased?	O	O	O		14
Total Production Expenses	59,564	248,270	9,999,999		15
Cost per kWh of Net Generation (\$)	1,654.5556	241.7429	34.3560		16
Monthly Net Generation --- kWh (000):					17
January		30	28,065		18
February		17	25,471		19
March		139	24,114		20
April			23,148		21
May	1		24,061		22
June		40	24,738		23
July		130	28,335		24
August	35	527	30,039		25
September		84	21,717		26
October			21,451		27
November		41	19,293		28
December		19	20,638		29
Total kWh (000)	36	1,027	291,070		30
Gas Consumed--Therms	694	8,268	10,243		31
Average Cost per Therm Burned (\$)	44.6800	6.2900	6.7700		32
Fuel Oil Consumed Barrels (42 gal.)	6	194	0		33
Average Cost per Barrel of Oil Burned (\$)	27.1000	38.4000	0.0000		34
Specific Gravity	33	33	0		35
Average BTU per Gallon	140,133	140,133	0		36
Lubricating Oil Consumed--Gallons	0	0	0		37
Average Cost per Gallon (\$)	0.0000	0.0000	0.0000		38
kWh Net Generation per Gallon of Fuel Oil	1	1	0		39
kWh Net Generation per Gallon of Lubr. Oil	0	0	0		40
Does plant produce steam for heating or other purposes in addition to elec. generation?	N	N	Y		41
Coal consumed--tons (2,000 lbs.)	0	0	186,943		42
Average Cost per Ton (\$)	0.0000	0.0000	39.6900		43
Kind of Coal Used			Bitum/PC		44
Average BTU per Pound			13,196		45
Water Evaporated--Thousands of Pounds	0		2,861,468		46
Is Water Evaporated, Metered or Estimated?		M	M		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel			9.8000		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					49
Based on Total Coal Used at Plant			1		50
Based on Coal Used Solely in Electric Generation			1		51
Average BTU per kWh Net Generation			13,188		52
Total Cost of Fuel (Oil and/or Coal)					53
per kWh Net Generation (\$)	0.8700	0.0596	0.0255		54

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)	
BOILER REM	4	1948	450	750	Water Tube	Stoker	0	1
Manitowoc	6	1956	900	900	Water Tube	Stoker	200	2
Manitowoc	7	1964	900	900	Water Tube	Stoker	200	3
Manitowoc	8	1991	1100	905	Water Tube	Sweep Air	220	4
Manitowoc	5	1952	450	750	Water Tube	Stoker	175	5
Total							795	

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	
Custer Str	3	1999	Turbine	General Electric	5,105	32,767	1
Manitowoc	2	1985	Reciprocator	Transamerica DeLaval	450	7,313	2
Manitowoc	1	1985	Reciprocator	Transamerica DeLaval	450	7,313	3
Total						47,393	

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators									
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)	
					kW (n)	kVA (o)			
1941	SC	3600	4160	2688	10000	12500	10000	10000	1
1956	SC	3600	13800	102527	22000	27058	22000	22000	2
1964	SC	3600	13800	159950	32000	35556	32000	32000	3
1935	SC	3600	4160	4492	5000	6250	5000	5000	4
1950	SC	3600	13800	49189	10000	12500	10000	10000	5
Total				318846	79000	93864	79000	79000	

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators							
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)	
			kW (k)	kVA (l)			
1999	13,800	36	24,250	29,600	24,250	24,250	1
1985	13,800	390	5,250	6,563	5,250	5,250	2
1985	13,800	637	5,250	6,563	5,250	5,250	3
Total		1,063	34,750	42,726	34,750	34,750	

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	LAKEFNT	NE	REV BK3	A-EAST	A-WEST	1
Voltage--High Side	69	69	69	13,200	13,200	2
Voltage--Low Side	13	13	13	4,160	4,160	3
Num. Main Transformers in Operation	3	1	1	1	1	4
Capacity of Transformers in kVA	93,000	22,400	22,400	3,000	3,000	5
Number of Spare Transformers on Hand	0	0	0	0	0	6
15-Minute Maximum Demand in kW	34,400	14,900	18,800	3,201	562	7
Dt and Hr of Such Maximum Demand	05/20/2003 13:00	08/21/2003 12:00	08/21/2003 15:00	12/09/2003 13:00	01/21/2003 08:00	8 9
Kwh Output						10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation	CUSTER ST	Dewey	MIRRO	MIRRO BK2	MIRRO BK3	12 13 14 15
Voltage--High Side	69	69	69	69	69	16
Voltage--Low Side	13	13	4,160	4,160	4,160	17
Num. of Main Transformers in Operation	1	1	3	1	1	18
Capacity of Transformers in kVA	22,400	22,400	9,999	3,000	5,000	19
Number of Spare Transformers on Hand	0	0	1	0	0	20
15-Minute Maximum Demand in kW	16,700	14,300	7,800	0	2,300	21
Dt and Hr of Such Maximum Demand	08/21/2003 10:00	08/21/2003 13:00	03/26/2003 10:00		03/25/2003 00:00	22 23 24
Kwh Output						25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation	REV BK 4					26 27 28 29
Voltage--High Side	69					30
Voltage--Low Side	13					31
Num. of Main Transformers in Operation	1					32
Capacity of Transformers in kVA	22,400					33
Number of Spare Transformers on Hand	0					34
15-Minute Maximum Demand in kW	9,200					35
Dt and Hr of Such Maximum Demand	08/14/2003 11:00					36 37 38 39
Kwh Output						40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	17,876	2,622	249,320	1
Acquired during year	311	65	3,555	2
Total	18,187	2,687	252,875	3
Retired during year	111	51	2,952	4
Sales, transfers or adjustments increase (decrease)	8			5
Number end of year	18,084	2,636	249,923	6
Number end of year accounted for as follows:				7
In customers' use	17,205	2,261	198,975	8
In utility's use				9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	879	375	50,948	12
Total end of year	18,084	2,636	249,923	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	1,624	812,000	1
Sodium Vapor	200	705	705,000	2
Sodium Vapor	250	1,285	1,608,820	3
Total		3,614	3,125,820	
Ornamental				
Sodium Vapor	70	258	535,850	4
Sodium Vapor	100	239	119,500	5
Sodium Vapor	200	452	480,135	6
Sodium Vapor	250	196	245,392	7
Total		1,145	1,380,877	
Other				
NONE				8
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Other Operating Revenues (Electric) (Page E-02)

General footnotes

Other Electric Revenues - Steam & Hot Water Sales - Account (456) amount is less Steam Expenses - Accounts (695-698) and Accounts (802-812) = \$14,856

Electric Operation & Maintenance Expenses (Page E-03)

General footnotes

Accounts 695-698 Steam Distribution and Accounts 802-812 District Heating Expense are net against the steam and hot water sales revenue in Account 456 on Page E-2. Total expenses in these accounts equal \$14,856

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Account 500 - Engineering and services added.
Account 510 - Supervision charged directly in many cases.
Account 511 - Building and repairs up.
Account 512 - Major maintenance down.
Account 513 - Turbine 4 work.
Account 514 - Various items involved.
Account 547 - Reduced use of diesels and reduced rates from supplier.
Account 551 - Supervision charged directly in many cases.
Account 554 - Need for maintenance down.
Account 556 - Caused by time reporting and charges.
Account 583 - Work load changes.
Account 584 - Work load changes.
Account 585 - Work load changes.
Account 586 - Work load changes.
Account 590 - Work load changes.
Account 591 - Work load changes.
Account 592 - Work load changes.
Account 594 - Work load changes.
Account 595 - Work load changes.
Account 596 - Work load changes.
Account 904 - Mirro write-off in 2002.
Account 905 - From 903 to here.
Account 921 - 2002 unusually high.
Account 922 - Allocations up.
Account 923 - Use of consultants increased.
Account 924 - Property insurance up.
Account 925 - Insurance up.
Account 928 - Rate cases costs.
Account 932 - Building and maintenance increases.

Electric Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page E-06)

General footnotes

Account 312 - Ash Reinjection System
Account 314 - Retirement of 2 Turbines
Account 364 - Numerous Additions
Account 365 - Numerous Additions
Account 373 - Numerous Additions
Account 391.1 - Numerous Additions and Retirements

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page E-06)

If Adjustments for any account are nonzero, please explain.

Account 364 - Moved to Plant Financed by Contributions

Account 365 - Moved to Plant Financed by Contributions

Account 367 - Correction to a previous years' work order closing

Account 371 - Correction to a previous years' work order closing

Electric Utility Plant in Service --Plant Financed by Contributions-- (Page E-08)

General footnotes

Account 367 - Numerous Additions

If Adjustments for any account are nonzero, please explain.

Account 364 - Moved from Plant Financed by Utility

Account 365 - Moved from Plant Financed by Utility

Sales of Electricity by Rate Schedule (Page E-18)

If Rate Schedule Name is not one selected from the dropdown list, please explain.

GP-1 is a general purpose rate sold on the open market to WPS.

Production Statistics (Page E-22)

General footnotes

Total Production Expenses for Manitowoc-MPU1 - Steam should be
\$11,268,606.18

Steam Production Plants (Page E-23)

General footnotes

Boiler # 4 has been removed however the program does not allow this record
to be removed because we still have 5 turbine generators.

Internal Combustion Generation Plants (Page E-23)

General footnotes

Custer Street Turbine has a rated hp of 32,842 program only allows 32,767 to
be entered.

Substation Equipment (Page E-27)

General footnotes

Kwh Output data is not recorded.
